

Internal Revenue Service
memorandum

date: FEB 06 1991

to: Director, Internal Revenue Service Center
Kansas City, MO
Attn: Entity Control

from: Technical Assistant
Employee Benefits and Exempt Organizations

subject: CC:EE:3 - TR-45-1618-90
Railroad Retirement Tax Act Status

Attached for your information and appropriate action is a copy of a letter dated [REDACTED], from the Railroad Retirement Board concerning the status under the Railroad Retirement Act and the Railroad Unemployment Tax Act of the:

[REDACTED]

We have reviewed the opinion of the Railroad Retirement Board and concur in the conclusion reached by the Board that [REDACTED] became an employer, within the meaning of Section 3231 of the Internal Revenue Code, on [REDACTED], the date on which employees were first compensated and on which operations commenced. It should file a Form CT-1 for [REDACTED] and Forms 941-E should be filed for the appropriate periods of [REDACTED].

(Signed) Ronald L. Moore

RONALD L. MOORE

Attachment: Copy of letter from
the Railroad Retirement Board

cc: Mr. Gary Kuper
Internal Revenue Service
200 South Hanley
Clayton, MO 63105

008917

UNITED STATES OF AMERICA
RAILROAD RETIREMENT BOARD
844 RUSH STREET
CHICAGO, ILLINOIS 60611

BUREAU OF LAW

Assistant Chief Counsel
(Employee Benefits and
Exempt Organizations)
Internal Revenue Service
1111 Constitution Avenue., N.W.
Washington, D.C. 20224

DEC 03 1990


Attention: CC:IND:1:3

Dear Sir:

In accordance with the coordination procedure established between the Internal Revenue Service and this Board, I am enclosing for your information a copy of an opinion in which I have expressed my determination as to the status under the Railroad Retirement and Railroad Unemployment Insurance Acts of the following:

[REDACTED]

Sincerely yours,


Steven A. Bartholow
Deputy General Counsel

Enclosure

0284B

EMPLOYER STATUS DETERMINATION RATIONALE

[REDACTED] ()
leases and operates approximately [REDACTED] miles of rail line owned
by [REDACTED] () in [REDACTED] () and
[REDACTED] ():

1. between milepost [REDACTED] at [REDACTED], and milepost [REDACTED], near [REDACTED];
2. between milepost [REDACTED], at [REDACTED] and milepost [REDACTED], at [REDACTED];
3. between milepost [REDACTED] near [REDACTED], and milepost [REDACTED], at [REDACTED];
4. between mileposts [REDACTED] and [REDACTED], at [REDACTED];
5. between milepost [REDACTED], at [REDACTED], and milepost [REDACTED], at [REDACTED];
6. between milepost [REDACTED] at [REDACTED], and milepost [REDACTED], at [REDACTED];
7. between mileposts [REDACTED] and [REDACTED], at [REDACTED]; and
8. between milepost [REDACTED] and [REDACTED], near [REDACTED].

Authorization for the lease and operation is set forth in Interstate Commerce Commission Finance Docket No. [REDACTED].

The transaction authorized in Finance Docket No. [REDACTED] also involves assignment to [REDACTED] of [REDACTED]'s trackage rights over [REDACTED] miles of rail line:

1. owned by [REDACTED] (), between [REDACTED] milepost [REDACTED], at [REDACTED], and [REDACTED] milepost [REDACTED], at [REDACTED], and
2. owned jointly by [REDACTED] and [REDACTED], between [REDACTED] milepost [REDACTED] at [REDACTED] and [REDACTED] milepost [REDACTED] at [REDACTED], and over the short branch connecting the [REDACTED] mainline with the track at [REDACTED].

According to our District Manager at [REDACTED], employees were first compensated from [REDACTED] and operations began [REDACTED].

Based on the above information, it is determined that the above railroad is a rail carrier employer under the Railroad Retirement and Railroad Unemployment Insurance Acts effective [REDACTED].